



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

49 Sweet Grass 0922 Big Timber Elementary

0865 Big Timber Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,037,448.93	2,030,456.62	0.00	6,992.31	0.00	0.00
222X Educational Media Services	10,627.45	10,627.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	203,525.86	202,035.86	0.00	1,490.00	0.00	0.00
24XX Support Services - School Administration	2,665.01	2,665.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,216.69	0.00	39,216.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	175,697.39	174,239.66	0.00	1,457.73	0.00	0.00
27XX Student Transportation Services	22,951.16	22,951.16	0.00	0.00	0.00	0.00
31XX Food Services	14,276.03	14,276.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,251.06	40,251.06	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,388.77	0.00	0.00	5,388.77	0.00	0.00
Totals	2,552,048.35	2,497,502.85	39,216.69	15,328.81	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,552,048.35					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0865 Big Timber Elem	Indirect/Direct	39,216.69 / 2,497,502.85	1.57%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0865 Big Timber Elem	0.0129	0.0121	0.0118	0.0127	1.57%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0865 Big Timber Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0865 Big Timber Elem	0.0129	0.0121	0.0118	0.0127	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0865 Big Timber Elem			1.24%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0922 Big Timber Elementary	Your Preliminary Rate by School System (SS) is:	1.24%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

49 Sweet Grass 0925 Melville Elementary

0868 Melville Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	208,003.37	208,003.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	7.68	7.68	0.00	0.00	0.00	0.00
222X Educational Media Services	821.77	821.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,019.15	11,019.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,146.11	0.00	7,146.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	32,332.23	32,332.23	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,925.22	0.00	0.00	1,925.22	0.00	0.00
Totals	261,255.53	252,184.20	7,146.11	1,925.22	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	261,255.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0868 Melville Elem	Indirect/Direct	7,146.11 / 252,184.20	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				2.83%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0868 Melville Elem	0.0416	0.0408	0.0386	0.0390	2.83%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0868 Melville Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0868 Melville Elem	0.0416	0.0408	0.0386	0.0390	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0868 Melville Elem				3.58%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0925 Melville Elementary	Your Preliminary Rate by School System (SS) is:	3.58%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

49 Sweet Grass 0929 Greycliff Elementary

0872 Greycliff Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	123,256.42	123,256.42	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	85.74	85.74	0.00	0.00	0.00	0.00
222X Educational Media Services	3,048.32	3,048.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	23,022.56	23,022.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,162.59	0.00	6,162.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,077.07	12,077.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,915.02	1,915.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,806.37	0.00	0.00	2,806.37	0.00	0.00
Totals	172,374.09	163,405.13	6,162.59	2,806.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	172,374.09					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0872 Greycliff Elem	Indirect/Direct	6,162.59 / 163,405.13	3.77%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0872 Greycliff Elem	0.0416	0.0421	0.0400	0.0417	3.77%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0872 Greycliff Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0872 Greycliff Elem	0.0416	0.0421	0.0400	0.0417	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0872 Greycliff Elem			3.86%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0929 Greycliff Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

3.86%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

49 Sweet Grass 0932 McLeod Elementary

0875 McLeod Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	120,187.84	120,187.84	0.00	0.00	0.00	0.00
222X Educational Media Services	446.00	446.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,695.39	5,695.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,808.22	812.90	9,995.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,368.71	13,368.71	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,741.83	0.00	0.00	1,741.83	0.00	0.00
Totals	152,247.99	140,510.84	9,995.32	1,741.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	152,247.99					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0875 McLeod Elem	Indirect/Direct	9,995.32 / 140,510.84	7.11%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0875 McLeod Elem	0.0501	0.0510	0.0487	0.0500	7.11%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0875 McLeod Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0875 McLeod Elem	0.0501	0.0510	0.0487	0.0500	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0875 McLeod Elem			5.15%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0932 McLeod Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

5.15%

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

49 Sweet Grass 0939 Sweet Grass County HS

0882 Sweet Grass County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,434,102.68	1,418,709.60	0.00	15,393.08	0.00	0.00
21XX Support Services - Students	84,506.87	84,506.87	0.00	0.00	0.00	0.00
222X Educational Media Services	77,585.93	77,585.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	91,880.69	91,880.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	178,718.51	178,718.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	43,405.30	7,416.55	35,988.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	288,698.10	254,043.90	0.00	34,654.20	0.00	0.00
27XX Student Transportation Services	352,404.98	260,156.50	0.00	92,248.48	0.00	0.00
31XX Food Services	107,881.26	107,881.26	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,815.98	22,815.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	68,516.72	68,516.72	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,543.66	0.00	0.00	4,543.66	0.00	0.00
Totals	2,755,060.68	2,572,232.51	35,988.75	146,839.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,755,060.68					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0882 Sweet Grass County H S	Indirect/Direct	35,988.75 / 2,572,232.51	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				1.40%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0882 Sweet Grass County H S	0.0220	0.0204	0.0200	0.0192	1.40%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0882 Sweet Grass County H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0882 Sweet Grass County H S	0.0220	0.0204	0.0200	0.0192	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0882 Sweet Grass County H S				1.82%	

Line F Average of LE's contained under one School System Code (SS)				<u>2018</u>	<u>SS Reclaasified Rate</u>
0939 Sweet Grass County HS				1.82%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

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